Documents Resulting from the Federal Accounting Standards Advisory Board (FASAB) and the Accounting and Auditing Policy Committee (AAPC) Processes

F					Date	FY to	GPO/Other	
F	1	2	Number	Title	Issued	Implement	Information*	Price
F	F	С	SFFAC 1	Objectives of Federal Financial Reporting	9/2/1993	N/A	On Web Only	N/A
F C SFFAC 4 Target Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Coverment STFAS 1 Accounting for Selected Assets and Liabilities 3/30/1993 1994 On Web Only N. N. F. S. SFFAS 1 Accounting for Selected Assets and Liabilities 3/30/1993 1994 On Web Only N. N. F. S. SFFAS 2 Accounting for Inventory and Related Property 10/27/1993 1994 On Web Only N. N. F. S. SFFAS 3 Accounting for Inventory and Related Property 10/27/1993 1994 On Web Only N. N. F. S. SFFAS 4 Managerial Cook Accounting Concepts & Standards 7/31/1995 1998 On Web Only N. N. S. SFFAS 5 Accounting for Inventory and Related Property 10/27/1995 1999 O41.001.00467.2 57.4 F S SFFAS 6 Accounting for Inventory and Related Property 11/27/1995 1999 O41.001.00467.2 57.4 F S SFFAS 7 Accounting for Revenue and Other Financing Sources 5/10/1996 1998 O41.001.00462.9 36.1 F S SFFAS 8 Accounting for Revenue and Other Financing Sources 5/10/1996 1998 O41.001.00462.9 36.1 F S SFFAS 9 Deferral of implementation Date for FiFAS 4 10/3/1997 1998 041.001.00463.9 37.5 F S SFFAS 10 Accounting for Infernal bias Software 10/9/1998 2001 O41.001.00463.9 37.5 F S SFFAS 11 Anexterial Society Accounting for PIPSE - Deferral of Inventory in Society Accounting the PIPSE - Deferral of Inventory in Society Accounting	F	С	SFFAC 2	Entity and Display	6/6/1995	N/A	041.001.00456.1	\$3.75
F S SFFAS Accounting for Present Accounting Concepts & Sundantes Siz	F	С	SFFAC3	Management's Discussion & Analysis	Apr-99	N/A	041.001.00541.2	\$5.00
F S SFFAS Accounting for Direct Losens and Leabilities 3/30/1993 1994 On Web Only N/F	F	С	SFFAC 4	·	Mar-03	N/A		N/A
F S SFFAS 2	F	S	SFFAS 1		3/30/1993	1994		N/A
F S SFFAS Accounting for Inventory and Related Property 10/27/1993 1994 Cn Web Only Number F S SFFAS Managerial Cost Accounting Concepts & Standardos 77/31/1995 1998 041/001.00467.2 57.3 57.5								N/A
F S SFFAS Managerial Cost Accounting Concepts & Standards								N/A
F S SFFAS 5 Accounting for Liabilities of the Federal Government 12/20/1995 1997 041/001/00463.7 57.5 F S SFFAS 6 Accounting for Property, Plant & Equipment (PPAE) 11/30/1995 1998 041/001/00462.9 80.5 F S SFFAS 7 Accounting for Property, Plant & Equipment (PPAE) 11/30/1995 1998 041/001/0047.5 18.1 F S SFFAS 8 Supplementary Stewardship Reporting 6/11/1996 1998 041/001/0047.5 18.1 F S SFFAS 9 Deferat of Implementation Date for SFFAS 4 10/3/1997 1998 041/001/0049.7 31.2 F S SFFAS 10 Accounting for Internal Use Software 10/9/1998 2001 041/001/0059.4 24.1 F S SFFAS 11 Amendments to Accounting for PPAE - Defenitions 12/15/1998 1999 041/001/0059.6 82.2 F S SFFAS 12 Recognition of Contingent Liabilities from Liligation 2/5/1999 1999 041/001/0059.7 82.2 F S SFFAS 13 Deferrat of Prax 65.2 Material Rev-Related Transactions 2/5/1999 1999 041/001/0059.77 82.2 F S SFFAS 14 Amendments to Deferred Maintenance Reporting Apr-99 1999 041/001/0059.07 82.2 F S SFFAS 15 Management's Discussion & Analysis Apr-99 1999 041/001/0059.07 82.2 F S SFFAS 15 Amendments to Deferred Maintenance Reporting Apr-99 2000 041/001/0059.15 83.6 F S SFFAS 15 Amendments to Accounting for PPAE - Multi-Use Heritage Assets Jul-99 2000 041/001/0059.15 83.6 F S SFFAS 16 Amendments to Accounting Standards for Direct & Guaranteed Loans 05/19/00 2001 020.000.00277.8 84.2 F S SFFAS 17 Accounting Standards for Direct & Guaranteed Loans 05/19/00 2001 020.000.00277.8 84.2 F S SFFAS 21 Elimination of Disciosures Rollated to Tax Revenue Transactions by the Internal Revenue Analysis for Direct & Guaranteed Loans 05/19/00 2001 020.000.00277.8 84.2 F S SFFAS 22 Change in Centain Requirements for Reconciling Obligations and Net Cost of October Available from Network 05/19/00 05/19/00 05/19/00 05/19/00								\$7.50
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F S SFFAS Accounting for Revenue and Other Financing Sources S/10/1996 1998 041.001.00475.1 \$18.	F	S	SFFAS 6			1998	041.001.00462.9	\$6.50
F S SFFAS 8 Supplementary Stewardship Reporting	F							\$18.00
F S SFFAS 9 Deferral of Implementation Date for SFFAS 4 10/3/1997 1998 041.001.00494.7 \$1.7	F	S	SFFAS 8			1998	041.001.00493.9	\$7.50
F S SFFAS 10	F	S	SFFAS 9			1998	041.001.00494.7	\$1.75
F S SFFAS 11 Amendments to Accounting for PP8E - Definitions 12/15/1998 1999 041.001.00519.6 \$2.2	F	S	SFFAS 10	Accounting for Internal Use Software		2001		\$4.00
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F S SFFAS 16 Amendments to Accounting for PP&E - Multi-Use Heritage Assets Jul-99 2000	F	S	SFFAS 14	Amendments to Deferred Maintenance Reporting		1999		\$3.00
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F I I-5 Recognition by Recipient Entities of Receivable Nonexchange Revenue Dec-98 On Web Only N// F TB TB 2000.1 Purpose and Scope of FASAB Technical Bulletins and Procedures for Issuance Jun-00 On Web Only N// F TB TB 2002.1 Assigning to Component Entities Costs and Liabilities That Result From Legal Claims Against the Federal Government Jul-02 On Web Only N// F TB TB 2002.2 Disclosures Required by Paragraph 79(g) of SFFAS 7 Sep-02 On Web Only N// F R Report 1 Overview of Federal Financial Accounting Concepts and Standards 12/31/1996 Available - FASAB N// F R Research Report Accounting for the Natural Resources of the Federal Government Jun-00 Available from FASAB & web F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N// A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.60	F	ı	I- 3	Measurement Date for Pension and Retirement Health Care Liabilities	8/29/1997		On Web Only	N/A
F TB TB 2000.1 Purpose and Scope of FASAB Technical Bulletins and Procedures for Issuance F TB TB 2002.1 Assigning to Component Entities Costs and Liabilities That Result From Legal Claims Against the Federal Government F TB TB 2002.2 Disclosures Required by Paragraph 79(g) of SFFAS 7 Sep-02 On Web Only F R Report 1 Overview of Federal Financial Accounting Concepts and Standards 12/31/1996 Available - FASAB N/A F R Research Report Accounting for the Natural Resources of the Federal Government Jun-00 Available from FASAB & web F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.60	F	ı	I- 4	Accounting for Pension Payments in Excess of Pension Expense	12/19/1997		On Web Only	N/A
F TB TB 2002.1 Assigning to Component Entities Costs and Liabilities That Result From Legal Claims Against the Federal Government F TB TB 2002.2 Disclosures Required by Paragraph 79(g) of SFFAS 7 Sep-02 On Web Only N/A F R Report 1 Overview of Federal Financial Accounting Concepts and Standards 12/31/1996 Available - FASAB N/A F R Research Report Accounting for the Natural Resources of the Federal Government Jun-00 Available from FASAB & web F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.60	F	I	I- 5	Recognition by Recipient Entities of Receivable Nonexchange Revenue	Dec-98		On Web Only	N/A
F TB TB 2002.1 Against the Federal Government F TB TB 2002.2 Disclosures Required by Paragraph 79(g) of SFFAS 7 Sep-02 On Web Only N/A F R Report 1 Overview of Federal Financial Accounting Concepts and Standards 12/31/1996 Available - FASAB N/A F R Research Report Accounting for the Natural Resources of the Federal Government Jun-00 Available from FASAB & web F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.00	F	TB	TB 2000.1	Purpose and Scope of FASAB Technical Bulletins and Procedures for Issuance	Jun-00		On Web Only	N/A
F R Report 1 Overview of Federal Financial Accounting Concepts and Standards 12/31/1996 Available - FASAB N/A F R Research Report Accounting for the Natural Resources of the Federal Government Jun-00 Available from FASAB & web F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.0	F	ТВ	TB 2002.1		Jul-02		On Web Only	N/A
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F Report Accounting for the Natural Resources of the Federal Government Jun-00 FASAB & web N/A F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.0	F	R	Report 1	Overview of Federal Financial Accounting Concepts and Standards	12/31/1996		Available - FASAB	N/A
F Cod Volume 1 FASAB Volume 1, Original Statements On Web Only N/A A TR TR 1 Audit Legal Letter Guidance 3/1/1998 041.001.00503.0 \$1.0	F	R		Accounting for the Natural Resources of the Federal Government	Jun-00			N/A
	F	Cod		FASAB Volume 1, Original Statements				N/A
A TR TR 2 Environmental Liabilities Guidance 3/15/1998 041 001 00504 8 \$2.0	Α	TR	TR 1	Audit Legal Letter Guidance	3/1/1998		041.001.00503.0	\$1.00
	Α	TR	TR 2	Environmental Liabilities Guidance	3/15/1998		041.001.00504.8	\$2.00

Documents Resulting from the Federal Accounting Standards Advisory Board (FASAB) and the Accounting and Auditing Policy Committee (AAPC) Processes

Α	TR	TR 3	Preparing and Auditing Estimates for Direct and Guaranteed Loans	Feb-99	On Web Only	
Α	TR	TR 4	Reporting on Non-valued Seized and Forfeited Property	07/31/99	On Web Only	
Α	TR	TR 5	Implementation Guidance on SFFAS 10: Accounting for Internal Use Software	05/14/01	On Web Only	

Key:

Column 1: F = FASAB; A = AAPC

Column 2: C = Concept; S = Standard; ED = Exposure Draft; IFV = Invitation for Views; I = Interpretation; R = Report;

Cod. = Codification; TR = Technical Release, PV = Prelminary Views

* "In Printing Process" - Document signed and approved for implementation; available on Web. Print version not yet available.

"Under Hill Review" - Signed recommended capital accounting standard undergoing 45 day Hill review period. When released by Hill, will be available for implementation - Web version will be updated, list will be updated, and print version will be issued.

"UR" and "SFFAS Under Review" - "UR" means "Under review." Document approved by FASAB and sent to principals for 90-days. At the end of the 90-day period, the document will be posted to the Web, this list will be updated, and the print version will be issued.